



[BILLING CODE: 4810–31–P]

## **DEPARTMENT OF THE TREASURY**

### **Alcohol and Tobacco Tax and Trade Bureau**

**[Docket No. TTB–2014–0002]**

#### **Proposed Information Collections; Comment Request (No. 49)**

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2014–0002 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;

- U.S. Mail: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200–E, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB–2014–0002 at <http://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <http://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; telephone 202–453–1039, ext. 135; or email [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please do not submit comments on this notice to this email address).

## **SUPPLEMENTARY INFORMATION:**

### **Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

## **Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, recordkeeping requirements, or questionnaires:

Title: Registration of Volatile Fruit-Flavor Concentrate Plants; REC 5520/2.

OMB Control Number: 1513–0006.

TTB Form Number: 5520.3.

TTB Recordkeeping Requirement Number: 5520/2.

Abstract: Under provisions of the Internal Revenue Code of 1986, as amended (IRC), at 26 U.S.C. 5511, persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required by regulation to file an application to do so using TTB F 5520.3. TTB uses the application information to identify persons engaging in such manufacture since these products contain ethyl alcohol and have potential for use as alcohol beverages, which would have Federal excise tax implications. The application constitutes registry of a still, which is a statutory requirement of the IRC at 26 U.S.C. 5179. Subsequent to the original application, manufacturers are required to use TTB F 5520.3 to report any changes that affect the accuracy of the form, such as a change in name, plant location, or ownership. Records to support the information provided on TTB F 5520.3 must be retained for 3 years.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 160.

Title: Annual Report of Concentrate Manufacturer; and Usual and Customary Business Records—Volatile Fruit-Flavor Concentrate, TTB REC 5520/1.

OMB Number: 1513–0022.

TTB Form Number: 5520.2.

TTB Recordkeeping Requirement Number: 5520/1.

Abstract: As authorized by the IRC at 26 U.S.C. 5511, manufacturers of volatile fruit-flavor concentrate must provide reports as necessary to ensure the protection of the revenue. The report, TTB F 5520.2, accounts for all concentrates manufactured, removed, or treated so as to be unfit for beverage use. This information is required to verify that alcohol is not being diverted, thereby jeopardizing tax revenues. The records used to compile this report are usual and customary business records that the manufacturer would maintain in the course of doing business. These reports and records must be retained for 3 years from the date they were prepared or 3 years from the date of the last entry, whichever is later.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 27.

Title: Claim—Alcohol, Tobacco, and Firearms Taxes.

OMB Control Number: 1513–0030.

TTB Form Number: 5620.8.

Abstract: This form is used to file a claim for credit, refund, abatement, remission, or allowance of Federal excise tax on taxable articles (alcohol, beer, tobacco products, firearms, and ammunition), such as when articles have been lost due to theft or when there has been an overpayment of tax. It is also used to request a drawback of tax paid on distilled spirits used in the production of nonbeverage products.

Current Actions: We are submitting this information collection as a revision. The form remains unchanged; however, we are updating the estimated number of respondents and the estimated total annual burden hours to reflect a decrease in the number of respondents.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit, Individuals or households, Not-for-profit institutions.

Estimated Number of Respondents: 4,600.

Estimated Total Annual Burden Hours: 4,600.

Title: Report of Wine Premises Operations.

OMB Control Number: 1513-0053.

TTB Form Number: 5120.17.

Abstract: The information submitted to TTB on TTB F 5120.17 is used to monitor wine operations to ensure collection of the Federal excise tax on wine and to ensure wine is produced in accordance with Federal law and regulations. This report also provides raw data on wine premises activity.

Current Actions: We are submitting this information collection as a revision. The form remains unchanged; however, we are updating the estimated number of respondents and the estimated total annual burden hours to reflect an increase in the number of respondents.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 9,750.

Estimated Total Annual Burden Hours: 36,960.

Title: Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act, As Amended.

OMB Control Number: 1513–0055.

TTB Form Number: 5640.2.

Abstract: Persons who have committed violations of the Federal Alcohol Administration Act may submit an offer in compromise. The offer is a request by the party in violation to compromise penalties for the violations in lieu of civil or criminal action. TTB F 5640.2 identifies the violation(s) to be compromised by the person committing them, amount of offer, and justification for acceptance.\_

Current Actions: We are submitting this information collection as a revision. The form remains unchanged; however, we are updating the estimated number of respondents and the estimated total annual burden hours to reflect an increase in the number of respondents.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 40.

Title: Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report, TTB REC 5170/2.

OMB Number: 1513–0065.

TTB Recordkeeping Requirement Number: 5170/2.

Abstract: Daily records of receipt and disposition of distilled spirits by wholesale liquor dealers are mandated by law in the IRC at 26 U.S.C. 5122. This law also requires a record of all wine and beer received by a wholesale dealer.



Records of receipt and disposition describe the activities of wholesale dealers, and they provide an audit trail of taxable commodities from point of production to point of sale. Records of disposition are required only for distilled spirits. TTB requires the monthly report only in exceptional circumstances to ensure that a particular wholesale dealer is maintaining the required records. The record retention requirement is 3 years.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 50.

Estimated Total Annual Burden Hours: 1,200.

Title: Federal Firearms and Ammunition Quarterly Excise Tax Return.

OMB Number: 1513-0094.

TTB Form Number: 5300.26.

Abstract: A Federal excise tax is imposed on the sale of pistols and revolvers, other firearms, and shells and cartridges (ammunition) sold by firearms manufacturers, producers, and importers. The IRC at 26 U.S.C. 6001 and 6011 establishes the authority to require a return to be made for the excise tax. The information collected on this return is used to determine how much Federal

excise tax is owed, and to verify that a taxpayer has correctly determined and paid the appropriate tax liability.

Current Actions: We are submitting this information collection as a revision. The form remains unchanged; however, we are updating the estimated number of respondents and the estimated total annual burden hours to reflect a decrease in the number of respondents.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit; Individuals or households.

Estimated Number of Respondents: 650.

Estimated Total Annual Burden Hours: 18,200.

Title: Certification of Proper Cellar Treatment for Imported Natural Wine.

OMB Number: 1513-0119.

Abstract: Under provisions of the IRC at 26 U.S.C. 5382, importers of natural wine (except for natural wine produced and imported subject to certain international agreements or treaties) must certify compliance with proper cellar treatment standards. TTB requires importers of natural wine to supply this certification in order to comply with that statutory requirement.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 4,000.

Estimated Total Annual Burden Hours: 6,600.

Dated: October 10, 2014.

**Angela Jeffries,**

Acting Director, Regulations and Rulings Division.